



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Gregory Gatzionis
DOCKET NO.: 18-39254.001-R-1 through 18-39254.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gregory Gatzionis, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-39254.001-R-1	15-15-108-001-0000	1,609	7,730	\$9,339
18-39254.002-R-1	15-15-108-011-0000	478	99	\$577

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is composed of two parcels improved with a one-story dwelling of masonry exterior construction containing 1,076 square feet of living area. The dwelling is approximately 90 years old. Features of the home include an unfinished full basement and one fireplace. Parcel number 15-1-108-001-0000 has 3,219 square feet of land area. The property is in Bellwood, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with class 2-03 dwellings of masonry or frame and masonry exterior construction that range in size from 1,076 to 1,448 square feet of living area. The homes are 69 or 89 years old. Each property has an unfinished full basement, three comparables have central air conditioning, one comparable has a fireplace,

and two comparables have two-car detached garages. The comparables have sites ranging in size from 4,376 to 4,824 square feet of land area and are located within the same neighborhood code as the subject property. The sales occurred from September 2016 to August 2018 for prices ranging from \$65,500 to \$95,500 or from \$51.49 to \$79.93 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to a combined total of \$7,428. The appellant provided a copy of the board of review final decision disclose the parcels under appeal have a combined total assessment of \$9,916.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for parcel number 15-1-108-001-0000 totaling \$9,339. The subject's combined total assessment of \$9,916 reflects a market value of \$99,160 or \$92.16 per square foot of living area, including land, when applying the level of assessment for class 2-03 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of masonry construction with either 1,076 or 1,268 square feet of living area. The homes are 84 or 89 years old. Each comparable has a full basement with one having finished area and two comparables have either a one-car or a two-car garage. These properties have the same assessment neighborhood code as the subject property. The sales occurred from June 2017 to May 2018 for prices ranging from \$200,000 to \$215,000 or from \$157.73 to \$199.81 per square feet of living area, including land.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and board of review comparable sales #1 and #2, which are most similar to the subject dwelling in size, each containing 1,076 square feet of living area. These comparables sold for prices ranging from \$86,000 to \$215,000 or from \$79.93 to \$199.81 per square foot of living area, including land. The subject's combined total assessment reflects a market value of \$99,160 or \$92.16 per square foot of living area, including land, which is at the low end of the range established by the best comparable sales in this record. Less weight was given the remaining sales due to differences from the subject dwelling in size and/or the sale date not being proximate in time to the assessment date at issue. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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